



U.S. Government Standard General Ledger

*13th Annual Financial Management
Conference*

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USSGL – Accomplishments

- Transfers
- Updates for new OMB Circular No. A-11
- Improved SOF crosswalk



Transfers

- In Law
- Reorganization
- Example: Creation of Dept. of Homeland Security



Transfers – Cont'd.

- Problem with SF-133 Crosswalk Line 13
 - 2003 Added “T” and “K” Attribute
 - 2004 Created New USSGL Accounts eliminated “T” and “K” Attribute

Note: Transition Entry Necessary

- 2003 Closing Balance “Account + ‘K’”
 - 2004 Opening Balance “Account”
- New Scenarios Apply to All



Update to OMB Circular No. A-11

- Effective 2004 FACTS II Reporting
- Streamlined Rescissions/Reductions
 - Line 5 Temporary
 - Line 6b Permanent



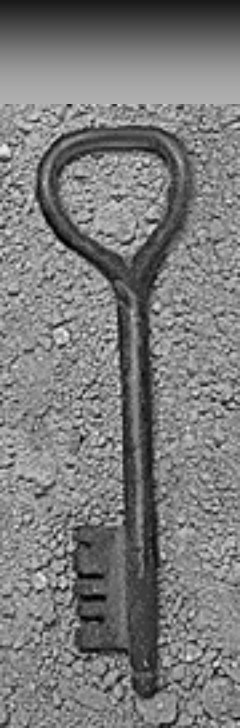
Update to OMB Circular No. A-11

- Line 10 a – Included Anticipated amounts that will become Available in Subsequent Periods
 - Aligns the SF-133 with the SF-132
- Use “S” domain value Availability Time Attribute with USSGL account 4590
 - Used with USSGL account 4510
 - Reactivated in FACTS II



Improved SOF Crosswalk

- ◆ Highlighted USSGL Preferred Where Options Exist
- ◆ Added line Undistributed Receipts – Exchange Revenue
- ◆ Used USSGL Account for Purchases



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Preferred Options/ Conventions

Resources Used to Finance Items Not Part of Net Cost of Operations (Lines 13-16)

13 Resources That Fund Expenses Recognized in Prior Periods

13*	Pre	E	6790	Other Expenses Not Requiring Budgetary Resources
-OR-				
13*	Pre	E-B	1310	Accounts Receivable



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Preferred Options/ Conventions

Purchase:

Budgetary Entry

4801 Undelivered Orders - Obligations,
Unpaid

4902 Delivered Orders - Obligations,
Paid

Proprietary Entry

6100 Operating Expenses/Program
Costs

1010 Fund Balance With Treasury



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Preferred Options/ Conventions

Establish refund receivable:

Budgetary Entry

None

Proprietary Entry

1310 Accounts Receivable

6790 Other Expenses Not Requiring
Budgetary Resources



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Preferred Options/ Conventions

The vendor overpayment is collected in the next reporting period:

Budgetary entry

4972 Downward Adjustments of Prior-Year
Paid Delivered Orders - Obligations,
Refunds Collected

4060 Anticipated Collections From Non-
Federal Sources



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Preferred Options/ Conventions

Vendor overpayment is collected in the next reporting period (cont'd):

Proprietary Entries

1. Reverse original posting:

6790 Other Expenses Not Requiring
Budgetary Resources
1310 Accounts Receivable

2. Post funded expense and funded liability:

1310 Accounts Receivable
6100 Operating expense

3. Record Collection of Receivable:

1010 Fund Balance with Treasury
6100 Operating expense



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Preferred Options/ Conventions

*Components Requiring or
Generating Resources in Future
Periods (lines 19-23)*

Line 19 Increase in Annual Leave Liability

19*	Pre	E-B	2220	Unfunded Leave



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Preferred Options/ Conventions

*Line 15. Resources That Finance the
Acquisition of Assets or the Liquidation
of Liabilities*

✓ **8802 Pre E Purchases – Assets**

OR

**1511 Pre E-B Operating Materials &
Supplies**



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Preferred Options/ Conventions

Line 15 (cont'd)

- When asset (capitalized only) is purchased
Dr 8802 Purchases of Capitalized Assets
Cr 8801 Offset for Purchases of Capitalized Assets
- Facilitates Elimination with Fed partner



USSGL – Projects In-Progress/To Come

- ◆ Credit Reform Guidance
- ◆ Lease-Purchase
- ◆ Reconciliation of Receipts Ledgers to FACTS I ATBs
- ◆ Miscellaneous Receipts Guidance



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